

Shipment of excise goods between Member States

PLEASE NOTE: The commercial dispatch of excise goods between EU Member States (MS) is permitted only with a valid authorisation/approval from the Customs Authority Austria and from the competent foreign authorities in the MS.

In order to apply for the correct authorisation/approval from the Customs Authority Austria, you must first clarify whether or not excise taxes have already been paid on the goods you are dispatching or receiving. The decisive factor in this is the excise tax status (taxed/untaxed) of the excise goods in the MS out of which the excise goods are to be dispatched (MS of departure/shipment).

The applicable procedure is determined by the following:

- a) Goods taxed in the departure/dispatch MS: **Procedures in free movement of goods under tax law**
- b) Untaxed goods in the departure/dispatch MS: **Tax suspension procedure**

Summary	PROCEDURE IN FREE MOVEMENT OF GOODS UNDER TAX LAW (= goods taxed with excise in the departure/dispatch MS)	TAX SUSPENSION PROCEDURE (= goods not taxed with excise in the dispatch/shipment MS)
Authorisation/approval required for participation in the respective procedure	Certified recipients (<i>Certified consignee</i>) are businesses purchasing goods in the free movement of excise goods out of other MS. Authorisation as a certified consignee can also be issued on a case-by-case basis (up to 4 individual cases per year).	Tax warehouses are businesses (manufacturing or storage businesses) that can manufacture or store, handle, process, receive, and dispatch excise goods under suspension of the duty to pay taxes (tax warehouse owners – <i>authorised warehousekeeper</i>).
	Certified senders (<i>Certified consignor</i>) are businesses dispatching goods from Austria to other MS in the free movement of excise goods. Authorisation as a certified consignor can also be issued on a case-by-case basis (up to 4 individual cases per year).	Registered recipients (<i>Registered consignee</i>) are businesses purchasing excise goods from other MS under suspension of taxation. Registered consignees cannot store or (trans)ship under a suspension of the duty to pay taxes. Authorisation as a registered consignee can also be issued on a case-by-case basis (up to 4 individual cases per year).
Excise Tax Number (VID) It serves as proof of participation in the respective procedure and consists of 13 digits (with the country code at the front, e.g. AT for VIDs issued in Austria) It is issued by the Customs Authority Austria in the course of granting the authorisation/approval.	ATC0123456789 or VID from another MS.	ATV0123456789 or VID from another MS.
Electronic Accompanying Document It must be created by the consignor in <i>EMCS (Excise Movement and Control System)*</i>) before each consignment. The Accompanying Documents must be confirmed electronically in EMCS by the consignee after receipt of the goods. (Notification of receipt within 5 working days from receipt of the goods.)	Simplified Electronic Administrative Document (SAAD)	Electronic Administrative Document (eAD)

Data protection statement at
bmf.gv.at/datenschutz or on paper
in all tax and customs offices





Procedure

Summary	PROCEDURE IN FREE MOVEMENT OF GOODS UNDER TAX LAW (= goods taxed with excise in the departure/dispatch MS)	TAX SUSPENSION PROCEDURE (= goods not taxed with excise in the dispatch/shipment MS)
Dispatch from AT into other MS AT -> MS	If you dispatch taxed goods to other MS, you require authorisation as a certified consignor in AT (Form VSt 36). This authorisation is issued by the Customs Authority Austria. The consignee of the goods in the other MS requires authorisation as a certified consignee (issued by the competent authorities in the other MS). If the procedure is followed correctly, it can be filed electronically for the refund/reimbursement of excise duty in AT.	If you send untaxed goods to other MS, you require a permit to operate a tax warehouse in AT, which is issued by the Customs Authority Austria. (Forms VSt 18 manufacturing business / VSt 19 warehouse business). The consignee of the goods in the other MS must hold either a tax warehouse permit or a registered consignee authorisation (issued by the competent authorities in the other MS).
Receipt in AT from other MS MS -> AT	If you receive taxed goods from another MS, you require authorisation as a certified consignee in AT (Form VSt 37). This authorisation is issued by the Customs Authority Austria. The consignor of the goods in the other MS requires authorisation as a certified consignor (issued by the competent authorities in the other MS). The tax liability arises upon receipt of the excise goods in AT and must be declared electronically in EVA (<i>Electronic Excise Declaration</i>)*).	If you receive untaxed goods from other MS, you require a tax warehouse permit in Austria (Forms VSt 18 manufacturing business / VSt 19 warehouse business) or a registered consignee authorisation (Form VSt 20). The corresponding permit is issued by Customs Authority Austria. The prerequisite is that the goods are dispatched directly from an approved tax warehouse (permit issued by the competent authorities in the other MS). The tax liability arises - for tax warehousekeepers: on extraction of the excise goods from the tax warehouse into free movement of excise goods. - for registered consignee: on received of the excise goods in AT

Forms VSt 18/19/20/36/37/40 are available in our forms database: <https://service.bmf.gv.at/service/anwend/formulare/>

Check of the VID for the validity

If you receive a VID from your customer, you can check its validity in the following ways:

- Inquiry by e-mail to the Excise Liaison Office (ELO) (Form VSt 40, e-mail: elo.austria@bmf.gv.at)
- Query via the website SEED on Europe (SEED - verification of excise authorisation)



*) Further information about EMCS and EVA can be found at: <https://www.bmf.gv.at/themen/zoll/vip.html>